

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
April 24, 2007
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; Thurman L. Gause; and Leonard W. Jones, CPA.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Wayne E. Parker, President, NCSA; and David L. Hooker, Past President, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the March 22, 2007, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The March 2007 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: The Board reviewed the status of H519 and S777 regarding the Board and NCGS 93-13.

NATIONAL ORGANIZATION ITEMS: Messrs. Jordan and Gause moved to approve the response to the AICPA Exposure Draft of the *Proposed Statement on Standards for Accounting and Review Services (SSARS) – Elimination of Certain References to Statements on Auditing Standards and Incorporation of Appropriate Guidelines and Statement on Standards for Accounting and Review Services*. Motion passed.

Messrs. Cox and Jones moved to approve the response to the NASBA/AICPA Uniform Accountancy Act Exposure Draft of *Proposed Revisions to Sections 23, 7, and 14*. Motion passed.

Messrs. Jones and Cox moved to approve the response to the NASBA Uniform Accountancy Act Exposure Draft of *Additions and Modifications to Model Rules*. Motion passed.

The Executive Staff reported on the 07Q4 North Carolina Uniform CPA Examination candidates in whose exams were rescored due to the cut and paste issue.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

Conditional License Status and Civil Penalty - Pursuant to 21 NCAC 08G .0406(b)(2) and by Board Order, the following licensees' certificates were placed on conditional status for one year and each individual was assessed a \$250 civil penalty:

Randal Dale Brown, #15332
Michael Allyn Wiechart, #20086
John Paul Ragland, #20490
Barbara M. Kuley, #20935
Jeffrey Clarence Hitzke, #21142
Gregg W. Bowler, #21295
J. Lewis McKnight, Jr. #22472
Regina L. Gunnett, #24805
Paul David Stein, #25844
Jimmy L. Griffin, #26809

Holly Banko Hartell 27618
Joshua L. Goldberg, #25176
William Arthur Lundstrom, #27796
Angelica Willeford, #28619
Cheryl L. Watkins, #28884
William John Kight, III, #29815
Theodore Louis Perrella, #30425
Si Young Park, #30471
(Appendix I)

200607-056 - Close the case without prejudice.

200608-066 - Cecelia A. Elkins - Approve the signed Consent Order (Appendix II).

200512-068 - Jacob O. Balogun - Messrs. Harris and Jones moved to approve the Emergency Order for Revocation and Notice. Motion passed 7-0 (Appendix III).

200407-025 - Messrs. Jones and Cox moved to approve a Notice of Hearing for William James Black, Jr. Motion passed. Mr. Clark did not participate in the discussion of this matter and abstained from voting on this matter.

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The application submitted by Jean Christophe Lecordier was approved.

Original Certificate Applications - The following were approved:

Erica Cerqueira
Tina Fisher Conrad
Bivian Obiageli Ejimakor
Christopher Robert Fielding
Whitney Phillipa Freeman
Amanda Roach Jones
Jean Christophe Lecordier
Kevin Michael Leonard
Michael Gregory Lieto

Jenna Ann LoDico
John David Love
Ivan A. Lujan
David Glenn Mayes
Max Parker McCradden
Emily Helms Mills
Amanda Christine Murphy
Donna A. Rinchisen
Michael Todd Roseman

Robert Brian Schneider
Jennifer Leigh Seekamp

Erin Leigh Spaak
Mark Brandon Stillwell

Staff reviewed and recommended approval of the original application submitted by Charles Clayton Christian. Mr. Christian failed to disclose an underage drinking misdemeanor with his exam application but provided pertinent information with his certificate application. Staff recommended approval of the application with a one-year probationary period. The Committee approved staff recommendation.

Reciprocal Certificate Applications - The following were approved:

Jason Paul Albano
Sarah Ann Almeida
Joseph R. Babcock
April Christine Baker
Nigel Stuart Bearman
Rakhee Chatterjee
Clyde Landon Cobb Jr.
Patrick J. Coleman
Jeanne Marie Crowfoot
Nanette Faith Crowley
John G. DeBona
Colin Michael Delaney
Jennifer B. Deutsch
Margaret S. Dietrich
Joshua C. Dykema
Scott H. Dykes
Jeffrey Robert Fearn
Debora C. Fikes
Vernon Keith Gargus
Debra K. Goldberg
Steven Wayne Harris
Jerry W. Hawkins
Robert L. Hughes
Christina Ann Jackson
Scott Barnum Jackson
Lisa Ann Jenkins
Bradford C. Johnson
Laurie Allen Johnson
Joseph Paul Karpinski
Erica Leigh Knuth
Larry L. Kramer
Terry A. Liles

Kathryn Marie Livingston
Antoinette Majka
Elynette Marrero Martens
John Jeffrey Mathewson
Doreen M. McLaughlin
Marla R. Michaels
Julie-Anne Moretti
Letta Ojumu
Erica Porter
Anthony J. Pugliese
Anpu Rajaratnam
Julie M. Ratcliffe
Darlene M. Rich
Tiffany Michelle Richter
Michelle E. Severini
Michael Siciliano
Ashlie Marie Simecek
Charles B. Sklar
Jeremy R. Sobon
Jan Andrew Spaeth
Larry S. Stolzenburg
Allyson Marissa Suhendra
Linda Mae Townsend
"Christine" Mei-Ting Tsui
Gregory Jon Turkovich
Kevin John Twohig
Regina Rebecca Underwood
Dale Andrew Whetstone
Jane Alison Wilkinson
Angela Robbs Williams
Kimberly Dawn Winstead
Anne Marie Wright

Staff reviewed and recommended approval of the temporary application submitted by T. Peter Oke-Bello. Mr. Oke-Bello has provided information regarding disciplinary action taken by the California Board of Accountancy. The Committee approved staff recommendation.

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

| | |
|--------------------------------|---------------------------------|
| Christina Ann Jackson T4128 | Jeff Swartzbeck T4164 |
| Doreen M. McLaughlin T4129 | Torrell Maurice Armstrong T4165 |
| Kevin John Twohig T4130 | Jennifer Goad T4166 |
| Scott H. Spiegel T4131 | Erica L. Brown T4167 |
| Colin Michael Delaney T4132 | Brett Allen Paduch T4168 |
| Allyson Marissa Suhendra T4133 | Joseph Vincent Turchetti T4169 |
| Lisa Ann Jenkins T4134 | Scott Dustin Rogers T4170 |
| Julia A. Joy T4135 | Yvonne Faye Sullivan T4171 |
| R. Michael LaBounty T4160 | Cecely Lorrene Tucker T4172 |
| Afolabi Mojibola Ojumu T4161 | John D. Huneycutt T4173 |
| Ralph Michael Behringer T4162 | Robert Charles Gibson T4174 |
| Jennifer Wildt Ross T4163 | |

Reinstatements - The following were approved:

| | |
|--------------------------------|-----------------------|
| W. Bryon Burbage #27955 | Eric V. Schmid #24214 |
| Janell McCaskill Hannah #15747 | |

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by David Bruce Post (#7508) was approved.

Reissuance of New Certificate - An application for reissuance of new certificate and consent agreement submitted by Phyllis S. Ingram (#25734) was approved.

Firm Registrations - The following professional corporations were approved by the Executive Director and ratified by the Board:

| | |
|-----------------------------------|------------------------------------|
| Philip H. Friedland, C.P.A., P.A. | Douglas J. Sanders, P.A. |
| Gurel CPA, PC | Larry S. Stolzenburg, C.P.A., P.C. |
| James E. Kinkead, P.C. | |

Extension Requests - The Committee disapproved the following individuals for extension for completion of CPE:

| | |
|-------------------------|-----------------------------|
| Laurence Casper #31718 | Margaret Terasa Long #11748 |
| Eugene D. Jackson #3116 | |

Examinations – The Committee reviewed and approved the following staff approved applicants to sit for the Uniform CPA Examination:

Nicole Abbott
Freddie Acevedo
Robert Acuff
Snjezana Adams
Ryan Adkins
Rebecca Allison
Krupa Amin
Oyebukunola Ande
Jennifer Anderson
Melissa Andrews
Jennifer Assal
Joseph Auer
Andrew Avent
Evan Balafas
Natalie Banks
Bradley Barger
Brandon Barkley
Kelly Barnes
Krista Barnhill
Adam Basch
Kamran Beikmohamadi
Elizabeth Bemisderfer
Jason Benoit
Kevin Benton
Robert Biggar
Kathryn Bisogno
John Bitsas
Robert Borbet
Sarah Bradley
Julie Brantley
Michele Brewer
Tara Brewer
David Bridges
Jing Brooks
Jaime Brown
David Bryan
Holly Burt
Christina Butler
Nina Butts

Faith Bynum
Kimberly Byrd
Katelin Carnahan
Billie Case
Jill Casstevens
Anna Caton
Daniel Cheek
Paul Coble
Corinne Cole
Joyce Comer
Kristen Cooper
Avaleen Crawford-Williams
Susan Crawley
Susan Dack
Ian Davies
Suzanne Dean
Angela DePoy
Jagruti Desai
Priscilla Dobson
Melissa Dodson
Jin Qiu Dong
William Dooley
James Eanes
Hannah Ellis
Brendan Enick
Andrew Esses
Jennifer Evans
Anneliese Ferry
Mark Fogle
Marina Fotinos
Andrew Francis
Tobias Fricke
Barbara Fuller
April Gallagher
Lewis Garber
John Gard
John Gardiner
Michael Gardner
Sara Gardner

Meghan Gasmovic
Jessica Gibson
Nancy Gibson
Bethany Gillooly
Thomas Good
Hope Greene
Stephen Guild
Brittainy Hardin
Andrew Hardy
Melissa Hart
James Heyward
Jeffrey Hillison
Kim Hiscock
Nancy Holden
Nanci Hollar
Brandon Hollis
Charolette Holloway
Richard Hourigan
Justin Hsu
Laura Hughes
Matthew Hughes
Michael Hughes
Megan Hunter
Carol Iacovelli
Timothy IIs
Artanzia Jackson Yates
Christopher Jandebeur
Kathryn Jargowsky
Brenda Jarman
David Jewell
Angelika Johnson
Cara Johnson
Casey Johnson
James Jones
Sarah Jones
Elizabeth Jourdan
Maria Jun
Megan Keifer
Pallavi Keshavamurthy
Anthony Keys
Andrew Kilby
Timothy Kindem
Peter Knerr
Ashley Kristiansen

William Krogseng
Darren Labean
Philip Lachapelle
Ching Ha Lam
Nichole Lapointe
Jennifer Lawson
Scott Lear
Steven Leckrone
Austin Lee
Ryan Leece
Ryan Leggette
Eric Leonard
Christina Lewellen
Joseph Lewis
Sarah Lindholm
Heather Livingston
David Long
Howard Lucas
Kathleen Lukens
Brooke Magee
Jeremy Magee
Lindsay Mank
David Marty
Yiep Mat
Tiffany Mayers
Brooks Mayton
Megan McBroom
Gina McGowan
Christine McKinney
Sean McKinney
Christopher McVicker
Cassie Melton
Shelby Michael
Cynthia Miller
David Miller
Bryan Mills
Ashley Milne
Kai Monahan
Alice Morris
Emily Morton
Stephanie Moses
Sarah Murphy
Jean Murray
Andrew Myers

Rebecca Nastoff
Anthony Neal
Karen Nehnevajsa
Lisa Nelson
Sheila Nemitz
David Normand
Rachel Norwood
Harvey Ogden
Anastasios Omiridis
Kennethia Owens
Betty Parker
Nikhil Patel
Rishi Patel
Bradley Patterson
Zachary Pearsall
Melissa Peedin
Ryan Perry
Athur Petzel
Richard Pfeffer
Misti Phillips
Roy Piercy
Jared Plummer
Kirsten Pollock
William Porter
Courtney Prevatte
Eugene Purcell
Denise Reagan
Carla Reaves
Grace Reiser
William Robinson
Suzanna Ruddock
Valerie Rushing
Dustin Saboorian
Kevin Saunders
Allison Scarborough
Christopher Scholten
Angela Sedberry
Kimberly Shabosky
Kunal Shah
Kavita Shankar

Megan Shaw
Megan Shealy
Cole Shephard
Deena Skipper
Brittany Smith
Elizabeth Southerland
Darrin Spears
Claire Spruill
Heath Stafford
Priscilla Staten
Katherine Steinbicker
Natalie Stevison
Michael Stone
Rebecca Tart
Nadine Taylor
Dorothy Tepper
Kimberly Tinga
Randall Tolbert
Katherine Tranum
Xin Tu
Matthews Ulan
Samay Vithlani
Michelle Voss
Jennifer Wade
Kimberly Walker
Desmond Ward
Donnetta Warren
Casey Watkins
Krista Waugh
Charles White
Roger White
Jennifer Whitley
Christopher Wicker
Aubrey Wilford
James Williams
William Williamson
Sara Woods
Margaret Young
Nathan Zsolcsak

The Committee determined and accepted the grades received for the January - February 2007 exams.

Request for CPE Course Approval - Staff reviewed and requested committee guidance regarding a hypothetical situation in determining if any of the following courses fit into one of the seven approved fields of study: "Advanced Judgment Enforcement;" "Real Estate Broker Course;" "Real Estate Update;" "Ethics & Real Estate;" and "Broker-in-Charge Course". Messrs. Cox and Harris moved to deny these specific courses. Motion passed with seven (7) affirmative votes and zero (0) negative votes.

PUBLIC HEARING: President Winstead moved to convene the Public Hearing scheduled to hear Case No. C2007060, Andrew B. Hammett. Mr. Hammett and Mr. Brooks were sworn and presented testimony. Messrs. Jones and Jordan moved to enter Closed Session to discuss this matter. The Board re-entered the Public Hearing and Messrs. Cox and Jordan moved to approve the application for a certificate with conditions. The motion passed 7-0. The entire Public Hearing is a matter of public record (Appendix IV).

President Winstead moved to convene the Public Hearing scheduled to hear Case No. 200603-033, Clifton Campbell West. Mr. Brooks was sworn and presented testimony. Messrs. Cox and Harris moved to approve a Board Order permanently revoking Mr. West's North Carolina CPA certificate. Motion passed 7-0. The entire Public Hearing is a matter of public record (Appendix V).

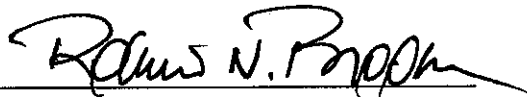
CLOSED SESSION: Messrs. Gause and Clark moved to enter Closed Session with Executive Staff and Legal Counsel to discuss the report of the Personnel Committee. Motion passed.

PUBLIC SESSION: Messrs. Cox and Harris moved to re-enter Public Session to continue with the Agenda. Motion passed.

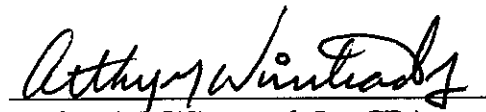
ADJOURNMENT: Messrs. Jordan and Jones moved to adjourn the meeting at 2:45 p.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007499

IN THE MATTER OF:
Randal Dale Brown, #15332

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Randal Dale Brown (hereinafter "Mr. Brown") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Brown's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Brown failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Brown subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

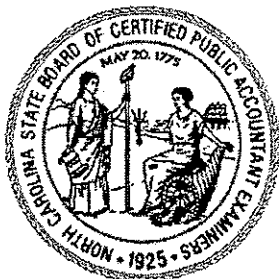
CONCLUSIONS OF LAW

1. Mr. Brown's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Brown shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Brown's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atty Winstead
President

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007476

IN THE MATTER OF:
Michael Allyn Wiechart, #20086

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Michael Allyn Wiechart (hereinafter “Mr. Wiechart”) is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Wiechart’s certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Wiechart failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Wiechart subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

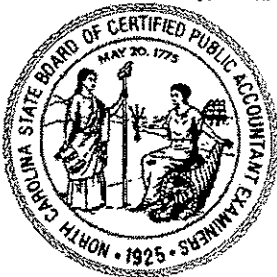
CONCLUSIONS OF LAW

1. Mr. Wiechart's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Wiechart shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Wiechart's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Anthony J. Intrady
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007477

IN THE MATTER OF:
John Paul Ragland, #20490

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. John Paul Ragland (hereinafter "Mr. Ragland") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Ragland's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Ragland failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Ragland subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Ragland's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Ragland shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Ragland's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthym W. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007478

IN THE MATTER OF:
Barbara Mobley Kuley, #20935

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Barbara Mobley Kuley (hereinafter "Ms. Kuley") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Kuley's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Ms. Kuley failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Kuley's subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

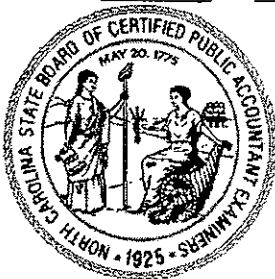
CONCLUSIONS OF LAW

1. Ms. Kuley's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Kuley shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Kuley's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Cathy Winstead*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007479

IN THE MATTER OF:
Jeffrey Clarence Hitzke, #21142

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Jeffrey Clarence Hitzke (hereinafter "Mr. Hitzke") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Hitzke's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Hitzke failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Hitzke subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

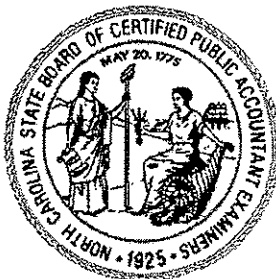
CONCLUSIONS OF LAW

1. Mr. Hitzke's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Hitzke shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Hitzke's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Anthony W. Smith*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007488

IN THE MATTER OF:
Gregg W. Bowler, #21295

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Gregg W. Bowler (hereinafter "Mr. Bowler") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Bowler's certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Bowler failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Bowler subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

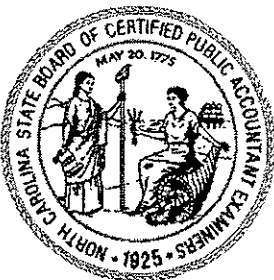
CONCLUSIONS OF LAW

1. Mr. Bowler's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Bowler shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Bowler's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atty M. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007489

IN THE MATTER OF:
J. Lewis McKnight, #22472

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. J. Lewis McKnight (hereinafter "Mr. McKnight") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. McKnight's certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. McKnight failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. McKnight subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. McKnight's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. McKnight shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. McKnight's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: _____

President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007490

IN THE MATTER OF:
Regina Louise Gunnet, #24805

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Regina Louise Gunnet (hereinafter "Ms. Gunnet") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Gunnet's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Ms. Gunnet failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Gunnet subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

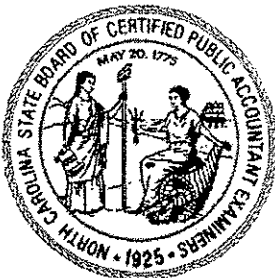
CONCLUSIONS OF LAW

1. Ms. Gunnet's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Gunnet shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Gunnet's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthy Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007492

IN THE MATTER OF:
Paul David Stein, #25844

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Paul David Stein (hereinafter "Mr. Stein") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Stein's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Mr. Stein failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Stein subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

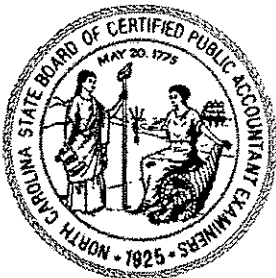
CONCLUSIONS OF LAW

1. Mr. Stein's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Stein shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Stein's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthys W. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007493

IN THE MATTER OF:
Jimmy Louis Griffin, #26809

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Jimmy Louis Griffin (hereinafter "Mr. Griffin") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Griffin's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Mr. Griffin failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Griffin subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

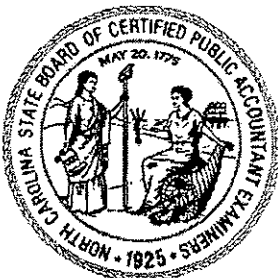
CONCLUSIONS OF LAW

1. Mr. Griffin's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Griffin shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Griffin's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007 .



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Attyne Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007494

IN THE MATTER OF:
Holly Banko Hartell, #27618

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Holly Banko Hartell (hereinafter "Ms. Hartell") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Hartell's certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Ms. Hartell failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Hartell subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

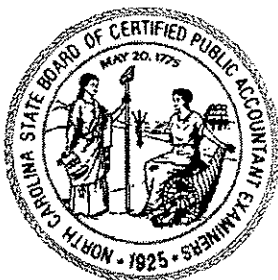
CONCLUSIONS OF LAW

1. Ms. Hartell's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Hartell shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Hartell's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthya Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007495

IN THE MATTER OF:
Joshua Lawrence Goldberg, #25176

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Joshua Lawrence Goldberg (hereinafter "Mr. Goldberg") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Goldberg's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Mr. Goldberg failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Goldberg subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

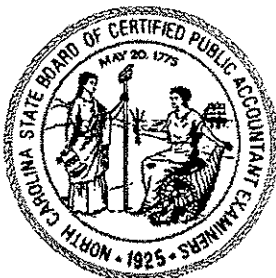
CONCLUSIONS OF LAW

1. Mr. Goldberg's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Goldberg shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Goldberg's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthys W. Whitfield
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007496

IN THE MATTER OF:

William Arthur Lundstrom, #27796

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. William Arthur Lundstrom (hereinafter "Mr. Lundstrom") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Lundstrom's certificate had been previously placed on conditional status in 2002 for failure to complete the Continuing Professional Education (CPE) requirement for 2001.
3. Mr. Lundstrom failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Lundstrom subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

CONCLUSIONS OF LAW

1. Mr. Lundstrom's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Lundstrom shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Lundstrom's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthur W. Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007524

IN THE MATTER OF:
Angelica Willeford, #28619

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Angelica Willeford (hereinafter "Ms. Willeford") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Willeford's certificate had been previously placed on conditional status in 2003 for failure to complete the Continuing Professional Education (CPE) requirement for 2002.
3. Ms. Willeford failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Willeford subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

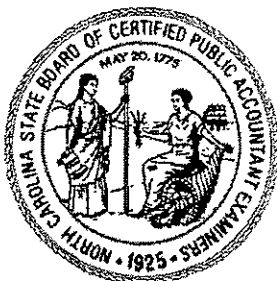
CONCLUSIONS OF LAW

1. Ms. Willeford's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

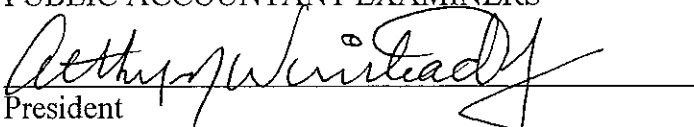
BASED ON THE FOREGOING, the Board orders that:

1. Ms. Willeford shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Willeford's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS


President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007504

IN THE MATTER OF:
Cheryl Renee Watkins, #28884

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Cheryl Renee Watkins (hereinafter "Ms. Watkins") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Ms. Watkins' certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Ms. Watkins failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Ms. Watkins subsequently notified the Board that her CPE was completed after the applicable deadline but before July 1, 2006.

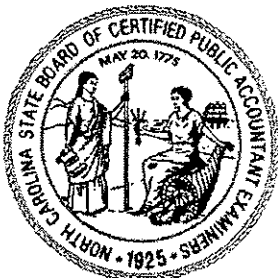
CONCLUSIONS OF LAW

1. Ms. Watkins' second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Ms. Watkins shall pay a two hundred fifty (\$250.00) civil penalty.
2. Ms. Watkins' certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthym Winstead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007497

IN THE MATTER OF:
William John Kight, #29815

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. William John Kight (hereinafter "Mr. Kight") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Kight's certificate had been previously placed on conditional status in 2004 for failure to complete the Continuing Professional Education (CPE) requirement for 2003.
3. Mr. Kight failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Kight subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

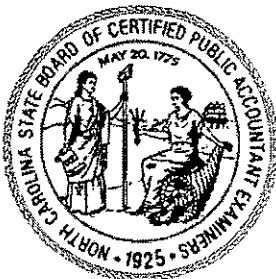
CONCLUSIONS OF LAW

1. Mr. Kight's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Kight shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Kight certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atthys Winsted*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007505

IN THE MATTER OF:
Theodore Louis Perrella, #30425

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Theodore Louis Perrella (hereinafter "Mr. Perrella") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Perrella's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Mr. Perrella failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Perrella subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

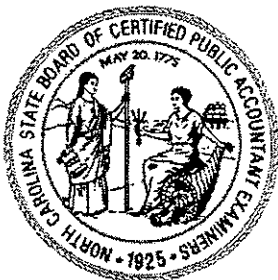
CONCLUSIONS OF LAW

1. Mr. Perrella's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Perrella shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Perrella's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Arthur W. Wintfield
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #:C2007506

IN THE MATTER OF:
Si Young Park, #30471

ORDER

THIS CAUSE coming before the Board on April 24, 2007, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence, that:

FINDINGS OF FACT

1. Si Young Park (hereinafter "Mr. Park") is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Mr. Park's certificate had been previously placed on conditional status in 2005 for failure to complete the Continuing Professional Education (CPE) requirement for 2004.
3. Mr. Park failed to timely obtain CPE for 2005 in accordance with provisions as required by NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).
4. Mr. Park subsequently notified the Board that his CPE was completed after the applicable deadline but before July 1, 2006.

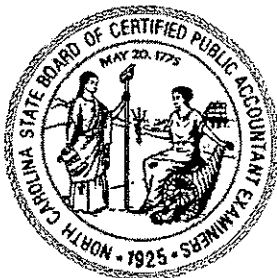
CONCLUSIONS OF LAW

1. Mr. Park's second failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12 (8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. Mr. Park shall pay a two hundred fifty (\$250.00) civil penalty.
2. Mr. Park's certificate shall be placed on conditional status for one year from the date this Order is approved.

This the 24th day of April, 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atty. Gen. Winstead*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200608-066

IN THE MATTER OF:
Cecelia A. Elkins, #12014
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 12014 as a Certified Public Accountant.
2. Respondent was hired by the Co-Executors of an Estate to prepare the Estate's tax returns and the Estate's annual accounting due to be filed with the Clerk of Court.
3. Respondent prepared the tax returns for the Estate but failed to prepare and provide the Estate annual accountings for 2002, 2003, 2004 and 2005, to either both Co-Executors or the legal representatives for both Co-Executors.
4. Upon demand by one of the Co-Executors, Respondent failed to return the Estate records, to the Co-Executor or the Co-Executor's legal representative, which would be necessary for someone else to prepare the annual accountings.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)e and 21 NCAC 8N .0212 and .0305.

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

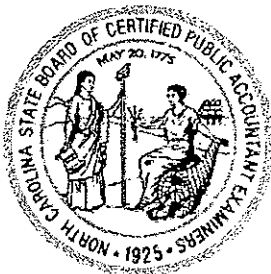
1. Respondent is censured.
2. Respondent's certificate is suspended for thirty (30) days; however, said suspension is stayed.
3. Respondent shall pay a one thousand dollars (\$1,000.00) civil penalty to be remitted with this Order.
4. Respondent must complete NCACPA's eight (8) hour group-study course entitled "NC Accountancy Law - Ethics, Principles, and Professional Responsibilities by December 31, 2007.
5. Within two weeks of signing this Order, Respondent shall return, to both Co-Executors, all Estate records and copies of Estate records which are in Respondent's possession.
6. If Respondent fails to complete the requirements as specified in this Order, Respondent's license shall be suspended for at least thirty (30) days and until such time as Respondent is in full compliance with the Order.

CONSENTED TO THIS THE 19th DAY OF April, 2007.

Cecelia A. Elkins
Respondent

APPROVED BY THE BOARD THIS THE 24 DAY OF April 2007,
2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Whithead
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #s: 200512-068

IN THE MATTER OF:
Jacob O. Balogun, #20601
Respondent

EMERGENCY ORDER
FOR REVOCATION and NOTICE

Upon substantial evidence, the Board finds that Respondent has engaged in general and specific conduct demonstrating that he is no longer fit to continue to hold a certificate as a Certified Public Accountant. Specifically, during the period of time in which he has been a licensee and has been engaged in rendering accounting services to the public, there is substantial evidence that Respondent committed each of the following acts or omissions in violation of the North Carolina accountancy laws and rules [GS §93-3, 93-4, 93-6, 93-12 (9) e, and 21 NCAC 8N .0202, and .0203 (b)(3)]:

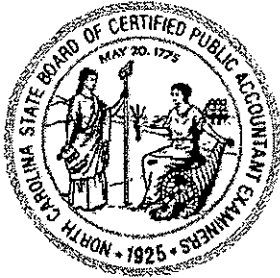
1. Respondent Jacob O. Balogun (hereinafter "Respondent Balogun") was the holder of North Carolina certificate number 20601 as a certified public accountant.
2. While he was licensed as a certified public accountant, Respondent Balogun was registered with the Board as an individual practitioner firm.
3. In October of 2006, Respondent Balogun entered into a Consent Order (October Consent Order) with the Board suspending his certificate for a period of six (6) months from the date that the Board approved the Order on October 23, 2006.
4. Despite his agreement to the October Consent Order, Respondent Balogun has, after October 23, 2006, continued to use the CPA title and offer services to the public as a certified public accountant. (Attachment 1)
5. The Board finds that in light of the seriousness of the allegations and substantial evidence establishing the conduct in question, as well as evidence of the imminent danger of continued and irreparable harm to the public, that the public welfare requires this emergency action.

The Board therefore issues this Emergency Order, pursuant to N.C.G.S. §150B-3(c), to revoke Respondent Balogun's certificate as a Certified Public Accountant. This Order is effective immediately at the time of service of this Order upon Respondent Balogun, and shall remain in effect until this proceeding may be concluded pursuant to NCGS

Emergency Order - 2
Jacob O. Balogun

§150B. This Order shall constitute the Notice of Hearing to be held for this matter in the Board Office on July 23, 2007, at 10:00 a.m.

Adopted by a vote of 7 to 0 by the Board on this the 24th day of April 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Atty. General*
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
Case #: C2007060

IN THE MATTER OF:
Andrew Hammett
Petitioner

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 24, 2007, that:

FINDINGS OF FACT

1. The Parties have been properly identified.
2. The Board has jurisdiction over this matter.
3. Petitioner received at least fifteen (15) days written Notice of the Hearing of this Matter either by personal service or certified mail or otherwise has no objection to the Notice of Hearing.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Petitioner had no objection to any Board Member's participation in the Hearing of this Matter.
6. Petitioner was present at the hearing and was not represented by counsel.
7. Petitioner contested the denial of his application for licensure as a North Carolina Certified Public Accountant.
8. Petitioner filed an initial application to sit for the Uniform CPA Examination on June 18, 2000, and, under penalty of perjury, declared that the application was true, correct, and complete.

9. Petitioner failed to disclose, in the June 18, 2000, application, the prior criminal charges brought against Petitioner previous to the date of Petitioner's application.
10. Petitioner filed a re-exam application to site for the Uniform CPA Examination on August 10, 2001, and, under penalty of perjury, declared the application was true, correct, and complete.
11. Petitioner failed to disclose, in the August 10, 2001, application, the one (1) criminal charge which was brought against Petitioner subsequent to Petitioner's June 18, 2000, application.
12. Petitioner presented moral character affidavits from three (3) certified public accountants who affirm his moral character.
13. Petitioner contends that he did not willfully violate any accountancy law or rule.

CONCLUSIONS OF LAW

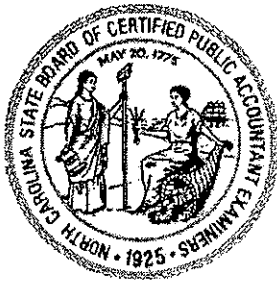
1. Petitioner failed to comply with NCGS 93-12 (9)c and e, and 21 NCAC 8F .0103 (g), 8F .0111, 8N .0201, and 8N .0202 (b)(3).

BASED ON THE FOREGOING, the Board orders, in a vote of 7 to 0, that:

1. Notwithstanding Petitioner's failure to comply, Petitioner's application for licensure in North Carolina is granted subject to the following conditions:
 - a. Petitioner is on probation for a period of one (1) year from the date of this Order.
 - b. Petitioner shall make a presentation to the senior accounting majors at the University of North Carolina in Asheville once during the 2007-2008 academic year regarding the completion of a true, correct, and complete Uniform CPA Examination application, and regarding the seriousness of providing true, correct, and complete information to a licensing board especially in connection with any application for the Uniform CPA Examination.

This the 24th day of April 2007.

Board Order - 3
Andrew Hammett



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: Cathy M. Wintch
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: 200603-033

IN THE MATTER OF:
Clifton C. West, #14535
Respondent

BOARD ORDER

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented at the hearing on April 24, 2007, that:

FINDINGS OF FACT

1. The parties have been properly identified.
2. The Board has jurisdiction over the Respondent and this matter.
3. Respondent received at least fifteen (15) days written Notice of Hearing of this Matter by personal service, certified mail, or other approved personal delivery.
4. Venue is proper and the Noticed Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. Respondent had no objection to any Board Member's participation in the Hearing of this Matter.
6. Respondent was not present at the Hearing and was not represented by counsel.
7. Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Board Order - 2
Clifton C. West

8. In May of 1994, Respondent entered into a Consent Order, in lieu of a public hearing, with the Board in which he agreed to several terms, one of which was the voluntary surrender of his North Carolina CPA certificate.
9. In November of 2005, Respondent entered a plea of guilty in the United States District Court for the Eastern District of North Carolina to one felony count of conspiracy to commit wire fraud in violation of 18 U.S.C. Sec. 371.
10. In December of 2005, Respondent surrendered and resigned his license to practice law in North Carolina.
11. In January of 2006, the North Carolina State Bar found that Respondent's guilty plea was grounds for the discipline of his law license, accepted Respondent's surrender of his license, and nevertheless ordered Respondent disbarred from the practice of law in North Carolina.
12. Respondent has refused to respond to repeated Board inquiries and has refused to accept certified/return receipt mail regarding this matter.
13. Respondent, as of the date of this Order, is incarcerated in federal prison.

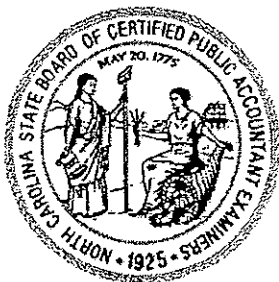
CONCLUSIONS OF LAW

1. Respondent's actions as set out above constitute violations of NCGS 93-12 (9)a, b, and e and 21 NCAC 8N .0201, .0202, .0203, and .0204.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Certified Public Accountant certificate issued to Respondent, Clifton C. West, is hereby permanently revoked.

This the 24th day of April 2007.



NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS

BY: *Anthony J. McIntyre*
President